

ABSTRACT OF THE DISCLOSURE

Apparatus for reversing a sheet such as a banknote from a front face to a rear face, and vice versa. A reversing apparatus 1 is constructed on the basis of a path configuration wherein one end of common path S communicates with an exit of a first conveyance path 6, the other end of common path S communicates with an exit of a second conveyance path 7, and the one end of common path S communicates with a merging path 8. Since this path arrangement is provided with the merging path 8 immediately after the common path S, no delay is caused in the timing of feeding a banknote R into the next processing step. As a result, an improvement is made in reversing process performance. Furthermore, first reversing roller 21 undergoes rotation based on on/off of first electromagnetic clutch 23 and, likewise, second reversing roller 22 also undergoes rotation based on on/off of second electromagnetic clutch 27. Thus, the banknote R can be quickly and surely conveyed in the common path S.